

JS-6

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

ARTHUR BABCOCK,
Plaintiff,
v.
UNITED STATES OF AMERICA,
Defendant,
UNITED STATES OF AMERICA,
Counter-claimant,
v.
ARTHUR BABCOCK; DANTE
JUMANAN; and THOMAS R. SOPER,
Counterclaim-defendants,
DANTE JUMANAN; and THOMAS R.
SOPER
Counter-claimants,
v.
UNITED STATES OF AMERICA,
Counterclaim-Defendant

NO. CV 08-08467 SJO (FFMx)

**SUMMARY JUDGMENT IN FAVOR OF
DEFENDANT AND COUNTERCLAIMANT
UNITED STATES OF AMERICA AND
AGAINST PLAINTIFF AND COUNTERCLAIM
DEFENDANT ARTHUR BABCOCK AND
COUNTERCLAIM DEFENDANTS DANTE
JUMANAN AND THOMAS R SOPER**

Defendant and counterclaimant United States of America's Motion for Summary Judgment came before this Court on September 21, 2009, the Honorable S. James Otero, United States District Judge, presiding.

IT IS HEREBY ORDERED AND ADJUDGED THAT:

1. Pursuant to 26 U.S.C. Section 6671, Plaintiff and Counterclaim Defendant Arthur Babcock and Counterclaim Defendants Dante Jumanan and Thomas R. Soper are personally liable, jointly, and severally, for unpaid income and employment taxes withheld from the wages and salaries of the employees of AES Construction Group, Inc., during the Third and Fourth Quarters of 2002 in the amount of \$194,532.85, as of July 6, 2006, plus accrued but unassessed interest that has come due since the dates of the assessment.
2. Pursuant to 26 U.S.C. Section 6672, Plaintiff and Counterclaim Defendant Arthur Babcock and Counterclaim Defendants Dante Jumanan and Thomas R. Soper are personally liable, jointly, and severally, for unpaid income and employment taxes withheld from the wages and salaries of the employees of AES Management, Inc., during the Third and Fourth Quarters of 2002 and the Second Quarter of 2003 in the amount of \$503,292.24, as of July 6, 2006, plus accrued but unassessed interest that has come due since the dates of the assessment.
3. Plaintiff Arthur Babcock takes nothing by his Complaint.
4. Dante Jumanan and Thomas R. Soper take nothing by their counterclaims.

IT IS SO ORDERED.

Dated: December 14, 2009



S. JAMES OTERO
UNITED STATES DISTRICT JUDGE